

EXHIBIT P

From: Ferretti, Joseph S.
Sent: Wednesday, September 23, 2020 4:07 PM
To: bvp@kirtlandpackard.com
Subject: RE: Valsartan: Batch Records

Behram,

I am writing to follow up with you on batch record issues. The scanning of the white decks has been completed, and the images are being sent to our vendor in the U.S. over the course of the next few business days. Our goal is to produce the white decks early next week. We expect to be able to produce the blue decks about a week and a half or two weeks after that.

We are now beginning to scan the yellow decks in full, but we are still waiting on word from you regarding whether your experts are able to conduct their review of the yellow decks using only the pages related to certain steps in the manufacturing process. Now that Plaintiffs have received an entire set of 200 yellow decks, blue decks and white decks, we are hopeful that your experts will be able to update you on this request.

ZHP estimates that the remaining yellow decks contain hundreds of thousands of pages. The scanning company estimates it will take 30-40 days business days (not including the October 1-11 holiday period) to complete the scanning. In order to produce these documents in a reliably readable format, we will be processing and producing them as JPG images, which are large files. If it is not necessary to scan 100 percent of these yellow decks, then Plaintiffs will get them sooner and Plaintiffs will have lower hosting charges. Please advise on this at your earliest convenience so that we can avoid unnecessary burden and expense for all parties. The scanning company will proceed with scanning these at 100 percent until you say otherwise.

Thanks,
Joe

Joseph S. Ferretti

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From: Ferretti, Joseph S. <JSFerretti@duanemorris.com>

Sent: Sunday, September 13, 2020 8:01 PM

To: bvp@kirtlandpackard.com

Subject: Re: Valsartan: Document Image Quality

Yes, but on Monday we expect to send some replacement images that cover two small bates ranges within that production volume. The images were properly produced in TIF, but they are barely readable, so we are providing them in JPG.

Joseph S. Ferretti
Duane Morris LLP
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(202) 491-4799 (Mobile)

Sent from my iPhone

On Sep 13, 2020, at 7:31 PM, "bvp@kirtlandpackard.com" <bvp@kirtlandpackard.com> wrote:

Ok. Thanks. Have you already produced 100% of the retrospective testing results/chromatography or is that still being produced? I just can't remember what you told me.

From: Ferretti, Joseph S. <JSFerretti@duanemorris.com>

Sent: Friday, September 11, 2020 3:08 PM

To: 'bvp@kirtlandpackard.com' <bvp@kirtlandpackard.com>

Subject: RE: Valsartan: Document Image Quality

Behram,

I am following up on our discussion on Wednesday in which you advised that Plaintiffs would not agree to allow ZHP to remove pages within the white decks that pertain to the commercial USDMF-grade valsartan batches even though those pages do not pertain to the actual manufacturing process. In that call, you also expressed that you were not sure whether your colleagues would consider the chromatographs in these white decks to be within the purview of the court's order requiring: "To the extent feasible, defendants shall attempt to substantially complete their production of NDMA and chromatograph testing documents by October 1, 2020." As discussed, I vehemently disagree that these documents should be subject to that order in light of the fact that you and I were in amicable negotiations regarding the scope of those documents at the time your colleague raised the issue with the court (making it highly inappropriate to raise it with the court at that time), and at the time the order was entered, and up until two days ago.

Nevertheless, I have conferred with my client since our call on Wednesday, and my client has deployed approximately 20 staff members to work full-time for as long as it takes to identify for the scanning company all of the chromatography in white decks within the scope of our agreement (i.e., related to any commercial USDMF-grade valsartan API batch manufactured under process 2). Our current expectations are that scanning of the white decks will be completed before the end of this month. We will make every effort to produce all of them by October 1, 2020. As the end of the month approaches,

if it appears we will not meet our production goal, we will produce whatever has been completed and will provide a projection for when we expect to produce the rest.

Best Regards,
Joe

Joseph S. Ferretti

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From: Ferretti, Joseph S.
Sent: Wednesday, September 9, 2020 1:57 PM
To: 'bvp@kirtlandpackard.com' <bvp@kirtlandpackard.com>
Subject: RE: Valsartan: Document Image Quality

Oh, wow. I had no idea. This afternoon would be great. Do you have a preference for when? A 2-hour mtg of mine was just cancelled, so I'm free all afternoon.

Joe

Joseph S. Ferretti

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From: bvp@kirtlandpackard.com <bvp@kirtlandpackard.com>
Sent: Wednesday, September 9, 2020 1:54 PM
To: Ferretti, Joseph S. <JSFerretti@duanemorris.com>
Subject: RE: Valsartan: Document Image Quality

Hey, sorry about not getting back to you. I am actually changing firms this week and it's been crazy. I can talk later this afternoon if that works for you?

From: Ferretti, Joseph S. <JSFerretti@duanemorris.com>
Sent: Friday, September 4, 2020 1:35 PM
To: 'bvp@kirtlandpackard.com' <bvp@kirtlandpackard.com>
Subject: Valsartan: Document Image Quality

Behram,

I left a voicemail with you yesterday. In addition to what I mentioned in my voicemail, I want to discuss the white deck issue. I have the sample you requested. Do you have time to discuss today?

Thanks,
Joe

Joseph S. Ferretti

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